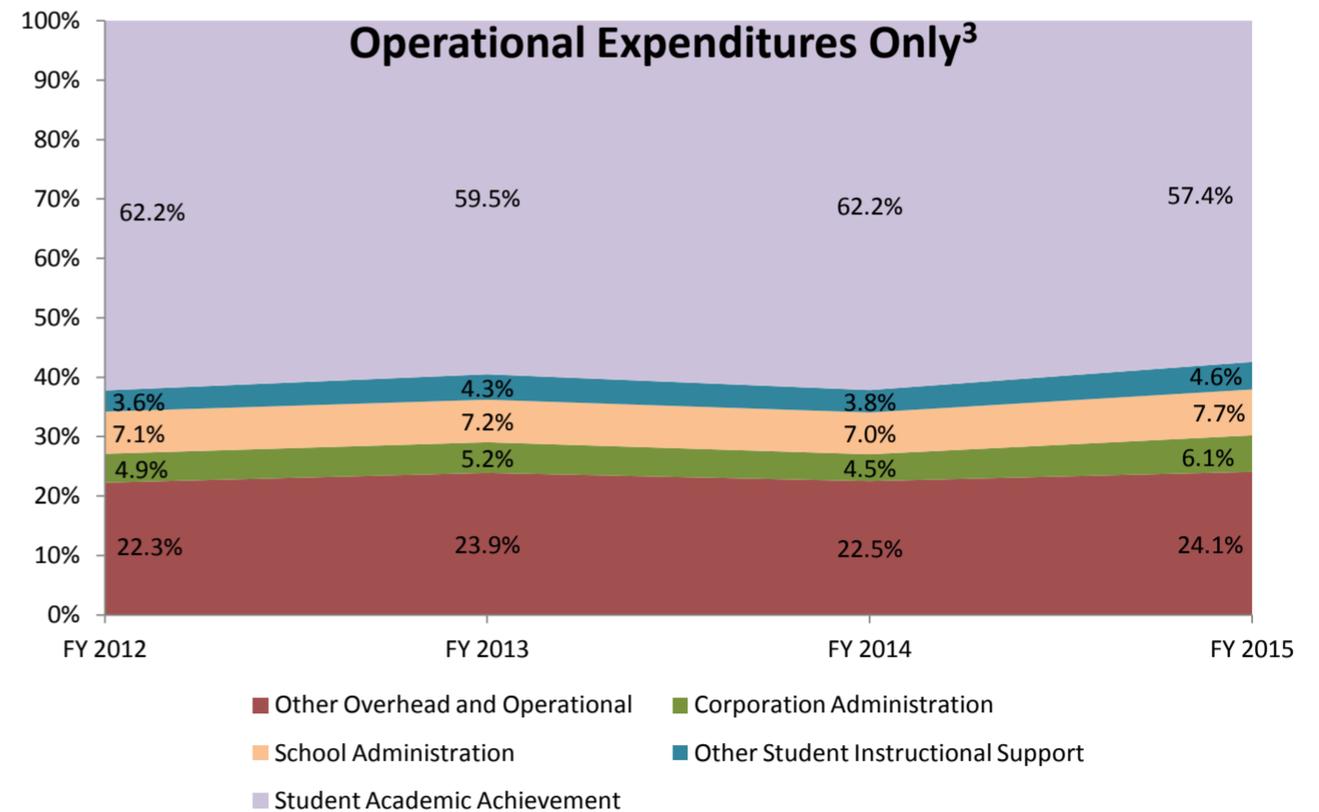
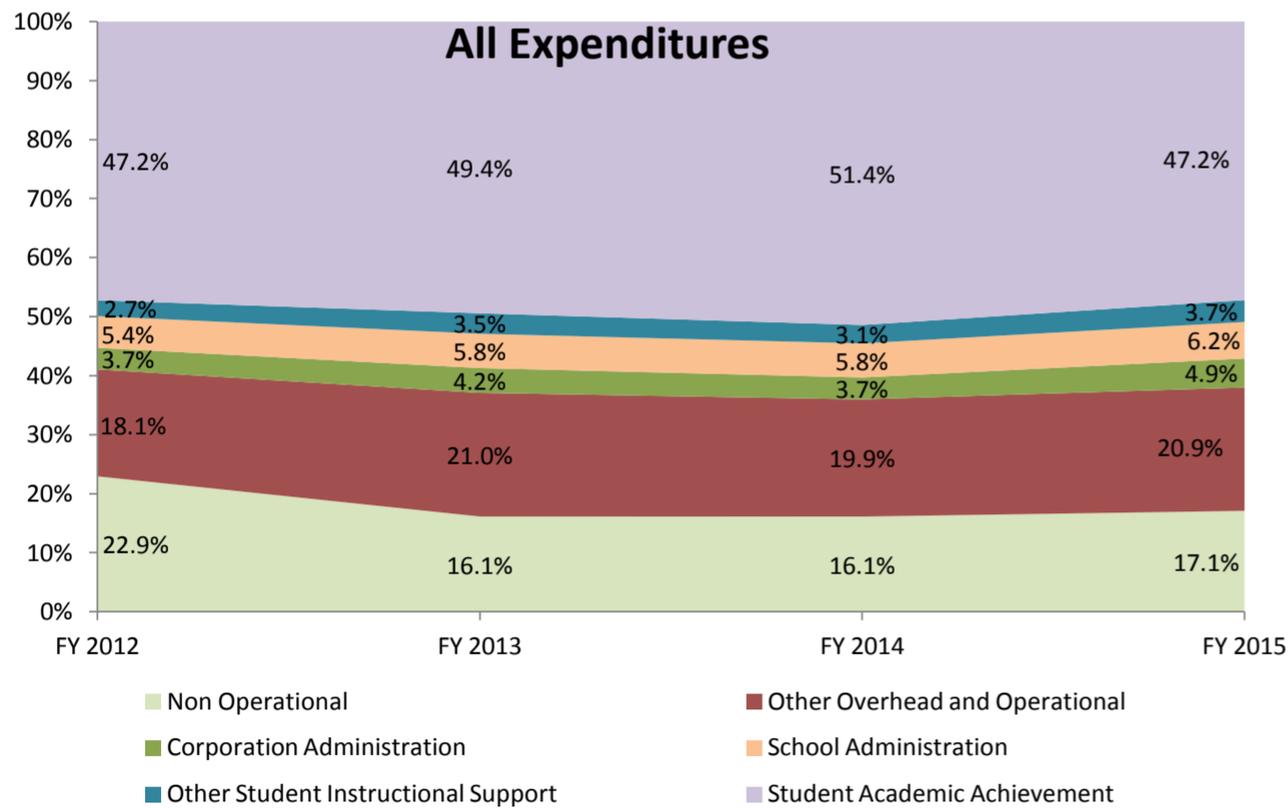


School Corporation Expenditures by Account
Biannual Financial Report Data
Blue River Valley Schools (3405)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,527,271	55.4%	\$3,823,851	51.5%	\$3,644,509	47.2%	\$3,393,999	49.4%	\$3,586,586	51.4%	\$3,169,320	47.2%
Student Instructional Support	\$547,534	8.6%	\$670,751	9.0%	\$621,367	8.1%	\$636,639	9.3%	\$619,973	8.9%	\$664,131	9.9%
Total	\$4,074,804	63.9%	\$4,494,603	60.5%	\$4,265,877	55.3%	\$4,030,639	58.7%	\$4,206,559	60.3%	\$3,833,451	57.1%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,559,302	24.5%	\$1,658,637	22.3%	\$1,680,980	21.8%	\$1,726,946	25.2%	\$1,644,227	23.6%	\$1,733,568	25.8%
Non Operational	\$738,226	11.6%	\$1,272,313	17.1%	\$1,770,861	22.9%	\$1,107,852	16.1%	\$1,124,721	16.1%	\$1,147,842	17.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,297,528	36.1%	\$2,930,950	39.5%	\$3,451,841	44.7%	\$2,834,799	41.3%	\$2,768,948	39.7%	\$2,881,410	42.9%

Grand Total	\$6,372,332	\$7,425,553	\$7,717,717	\$6,865,437	\$6,975,507	\$6,714,861
--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Blue River Valley Schools (3405)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11025 Regular Programs	Non Special Education Preschool	\$0	\$28,041	\$26,549	\$24,469	NA	-12.7%	-7.8%
11050 Regular Programs	Full Day Kindergarten	\$0	\$154,042	\$150,264	\$107,400	NA	-30.3%	-28.5%
11100 Regular Programs	Elementary	\$1,127,127	\$1,310,386	\$1,252,848	\$1,058,609	-6.1%	-19.2%	-15.5%
11300 Regular Programs	High School	\$1,003,198	\$1,344,976	\$1,082,312	\$1,014,961	1.2%	-24.5%	-6.2%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$9,000	\$19,318	\$17,397	\$21,093	134.4%	9.2%	21.2%
11410 Regular Programs	Vocational Education - Agriculture A	\$37,716	\$50,331	\$41,210	\$25,092	-33.5%	-50.1%	-39.1%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$45,390	\$69,550	\$90,157	\$324	-99.3%	-99.5%	-99.6%
11470 Regular Programs	Vocational Education - Business Education	\$54,579	\$72,529	\$77,381	\$79,510	45.7%	9.6%	2.8%
11520 Regular Programs	Vocational Education - Area School Participation	\$21,177	\$39,757	\$108,350	\$95,228	349.7%	139.5%	-12.1%
11630 Regular Programs	Alternative Education Programs - High School	\$2,532	\$0	\$0	\$0	NA	NA	NA
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$7,958	\$0	\$0	\$0	NA	NA	NA
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$27,330	\$24,939	\$31,767	NA	16.2%	27.4%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$81,644	\$53,750	\$146,238	\$148,268	81.6%	175.8%	1.4%
12220 Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$13,619	\$78,222	\$0	\$0	NA	NA	NA
12310 Special Programs	Physical Impairment - Orthopedic Impairment	\$11,220	\$0	\$0	\$0	NA	NA	NA
12330 Special Programs	Physical Impairment - Visual Impairment	\$0	\$10,753	\$21,773	\$23,557	NA	119.1%	8.2%
12340 Special Programs	Physical Impairment - Hearing Impairment	\$41,193	\$48,623	\$55,456	\$56,374	36.9%	15.9%	1.7%
12350 Special Programs	Physical Impairment - Homebound	\$2,889	\$4,044	\$610	\$1,603	-44.5%	-60.3%	163.0%
12420 Special Programs	Emotional Disabilities - All Others	\$0	\$0	\$1,831	\$602	NA	NA	-67.2%
12520 Special Programs	Culturally Different - Compensatory	\$561	\$0	\$0	\$0	NA	NA	NA
12610 Special Programs	Learning Disability	\$100,889	\$111,630	\$136,437	\$128,835	27.7%	15.4%	-5.6%
12710 Special Programs	Equal Opportunity At Risk	\$48,595	\$64,193	\$37,184	\$36,187	-25.5%	-43.6%	-2.7%
12810 Special Programs	Special Education Preschool	\$39,540	\$21,190	\$21,519	\$21,731	-45.0%	2.6%	1.0%
12900 Special Programs	Other Special Programs	\$0	\$7,727	\$212	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$0	\$0	\$1,637	\$0	NA	NA	NA
14300 Summer School Programs	High School	\$13,946	\$0	\$0	\$0	NA	NA	NA
16200 Remediation	Preventive Remediation	\$5,014	\$4,672	\$6,763	\$11,660	132.5%	149.6%	72.4%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$27	\$0	\$0	\$0	NA	NA	NA
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$0	\$10,000	\$0	\$0	NA	NA	NA
22110 Instruction	Imp. of Instruction - Service Area Direction	\$1,924	\$1,231	\$0	\$0	NA	NA	NA
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$10,625	\$16,997	\$37,146	\$3,836	-63.9%	-77.4%	-89.7%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$3,314	\$8,558	\$1,915	\$0	NA	NA	NA
22220 Instruction	Library/Media Services - School Library	\$89,161	\$136,968	\$79,026	\$81,678	-8.4%	-40.4%	3.4%
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$66,810	\$116,470	\$114,984	NA	72.1%	-1.3%
22320 Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$1,544	\$4,264	NA	NA	176.1%
22360 Instruction	Instruc. Related Tech. - Network Support	\$1,687	\$0	\$0	\$0	NA	NA	NA
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$6,000	\$0	\$22,969	NA	282.8%	NA
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$2,375	\$0	NA	NA	NA
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$14,661	\$21,902	NA	NA	49.4%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$63,951	\$55,596	\$31,086	\$28,837	-54.9%	-48.1%	-7.2%
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$410	\$628	\$1,297	\$3,578	773.2%	469.8%	175.9%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$179,077	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$3,017,962	\$3,823,851	\$3,586,586	\$3,169,320	5.0%	-17.1%	-11.6%
Student Instructional Support								
21220 Students	Guidance Services - Counseling Services	\$43,017	\$79,992	\$73,146	\$67,321	56.5%	-15.8%	-8.0%
21250 Students	Guidance Services - Records Maintenance	\$0	\$0	\$21,937	\$38,495	NA	NA	75.5%
21340 Students	Health Services - Nurse Services	\$20,589	\$37,942	\$39,810	\$40,424	96.3%	6.5%	1.5%
21390 Students	Health Services - Other Health Services	\$485	\$568	\$616	\$625	29.0%	10.1%	1.4%
21420 Students	Psychological Services - Psychological Testing	\$7,375	\$6,500	\$12,102	\$12,466	69.0%	91.8%	3.0%
21620 Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$12,713	\$5,541	\$9,409	NA	-26.0%	69.8%
21720 Students	Physical Therapy Services - Physical Therapy Services	\$0	\$3,965	\$4,307	\$5,980	NA	50.8%	38.9%
21810 Students	Special Ed. Administration - Service Area Direction	\$37,955	\$59,820	\$59,636	\$74,017	95.0%	23.7%	24.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
Blue River Valley Schools (3405)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$6,271	\$0	\$0	\$0	NA	NA	NA
21990	Students	Other Support Services Students - Other Student Services	\$0	\$650	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$344,058	\$468,602	\$402,879	\$415,394	20.7%	-11.4%	3.1%
Student Instructional Support Total			\$459,750	\$670,751	\$619,973	\$664,131	44.5%	-1.0%	7.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$21,003	\$12,111	\$10,765	\$10,765	-48.7%	-11.1%	0.0%
23120	General Administration	Board of Education - Service Area Assistants	\$39,699	\$28,375	\$0	\$0	NA	NA	NA
23150	General Administration	Board of Education - Legal Services	\$6,000	\$14,904	\$3,893	\$3,875	-35.4%	-74.0%	-0.4%
23160	General Administration	Board of Education - Promotion Expenses	\$3,865	\$1,220	\$1,941	\$1,350	-65.1%	10.6%	-30.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$12,746	\$14,555	\$10,650	\$9,813	-23.0%	-32.6%	-7.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$138,173	\$182,186	\$169,923	\$226,733	64.1%	24.5%	33.4%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$71	\$98	\$100	NA	40.1%	2.4%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$6,486	\$2,466	\$0	\$0	NA	NA	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$26,654	\$58,162	\$59,740	NA	124.1%	2.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,895	\$3,712	\$1,630	\$1,147	-60.4%	-69.1%	-29.6%
25196	Central Services	Fiscal Services - Other - Cash Change	\$181	\$226	\$569	\$12,999	7081.6%	5656.4%	2186.0%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$1,000	\$0	\$0	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$0	\$3,758	\$1,927	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$0	\$3,440	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$431,075	\$500,216	\$468,343	\$432,358	0.3%	-13.6%	-7.7%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$1,020	\$0	\$369	\$717	-29.7%	NA	94.5%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$78,374	\$83,420	\$127,183	\$164,248	109.6%	96.9%	29.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$220	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$3,009	\$0	\$2,775	\$33,988	1029.4%	NA	1124.8%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$122,415	\$55,411	\$57,151	\$44,863	-63.4%	-19.0%	-21.5%
27010	Student Transportation	Service Area Direction	\$67,372	\$120,360	\$104,755	\$91,037	35.1%	-24.4%	-13.1%
27100	Student Transportation	Vehicle Operation	\$101,881	\$149,370	\$151,595	\$154,890	52.0%	3.7%	2.2%
27200	Student Transportation	Monitoring Services	\$1,279	\$301	\$1,313	\$2,018	57.8%	569.8%	53.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$74,749	\$128,881	\$81,731	\$70,097	-6.2%	-45.6%	-14.2%
27400	Student Transportation	Purchase of School Buses	\$56,063	\$0	\$84,023	\$90,579	61.6%	NA	7.8%
27500	Student Transportation	Insurance on Buses	\$2,881	\$9,531	\$12,754	\$8,266	186.9%	-13.3%	-35.2%
27600	Student Transportation	Insurance on Pupils	\$242	\$0	\$0	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$33,864	\$35,293	\$0	\$0	NA	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$0	\$0	\$6,427	\$6,772	NA	NA	5.4%
27910	Student Transportation	Bus Driver Training	\$927	\$1,642	\$1,924	\$1,444	55.8%	-12.1%	-24.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$94,254	\$115,290	\$129,554	\$120,862	28.2%	4.8%	-6.7%
31400	Food Services Operations	Food Purchases	\$127,759	\$166,623	\$153,218	\$164,570	28.8%	-1.2%	7.4%
31900	Food Services Operations	Other Food Services	\$1,030	\$1,059	\$1,556	\$16,898	1540.6%	1495.7%	986.3%
Overhead and Operational Total			\$1,429,463	\$1,658,637	\$1,644,227	\$1,733,568	21.3%	4.5%	5.4%
Non Operational									
33200	Category not Specified	Community Recreation	\$600	\$587	\$4,563	\$4,435	639.1%	655.8%	-2.8%
33400	Category not Specified	Athletic Coaches	\$63,095	\$71,517	\$71,538	\$74,775	18.5%	4.6%	4.5%
33990	Other Community Services	Other	\$724	\$0	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$0	\$15,472	\$8,800	\$14,108	NA	-8.8%	60.3%
44000	Category not Specified	Educational Specifications Dev.	\$895	\$0	\$2,987	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$65,855	\$260,787	\$38,462	\$137,326	108.5%	-47.3%	257.0%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$7,000	\$8,005	\$8,367	\$6,514	-6.9%	-18.6%	-22.1%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$24,039	\$15,609	\$15,343	\$14,578	-39.4%	-6.6%	-5.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$77,415	\$21,161	\$1,583	\$3,566	-95.4%	-83.1%	125.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$79,307	\$68,649	\$131,077	\$28,541	-64.0%	-58.4%	-78.2%

School Corporation Expenditures by Account
Biannual Financial Report Data
Blue River Valley Schools (3405)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
49000 Category not Specified Other Facilities Acq. and Construction	\$19,929	\$0	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$372,000	\$328,731	\$645,000	\$675,000	81.5%	105.3%	4.7%
53150 Lease Rental Buildings-Interest	\$0	\$468,269	\$197,000	\$189,000	NA	-59.6%	-4.1%
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$0	\$13,356	\$0	\$0	NA	NA	NA
54150 Advancements and Obligations Veterans' Memorial Fund - Interest	\$0	\$170	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$15,224	\$0	\$0	\$0	NA	NA	NA
Non Operational Total	\$726,082	\$1,272,313	\$1,124,721	\$1,147,842	58.1%	-9.8%	2.1%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$33,093	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$5,183	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$27,031	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$728	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$191,377	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$32,648	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$42,722	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$4,588	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$7,641	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$1,402	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$1,021	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$189	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$241,032	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$41,833	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$54,246	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$5,691	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$2,124	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$400	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$282	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$60	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$34,041	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$6,318	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$4,537	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$889	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$739,075	\$0	\$0	\$0	NA	NA	NA